IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 16TH OCTOBER 2006 / 24TH ASWINA 1928

ST.Rev..No. 58 of 2005()

TA.388/1999 of STAT ADDL.BENCH, KOTTAYAM
.....

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA, REP. BY DEPUTY
COMMISSIONER (LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI.V.V. ASOKAN

RESPONDENTS: APPELLANT/ASSESSEE:

SMT.P.S. LAKSHMIKUTTY,
LAKSHMI INDUSTRIES, CHINGOLI,
ALAPPUZHA.

BY ADV. SRI.V.P.SUKUMAR

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 16/10/2006, ALONG WITH STRV NO. 77 OF 2005 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR &
K.M.JOSEPH, JJ.

S.T.Rev. NO. 58 & 77 OF 2005

Dated this the 16th day of October, 2006

JUDGMENT

Ramachandran Nair,J.

Respondent is engaged in processing town compost to organic manure in cake form. On facts, the Tribunal held that the product is entitled to exemption under SRO 568 of 1996 which is effective from 1.12.1992. In view of finding of fact on the identity of product, based on which exemption is granted, we do not find any ground to interfere with the order of the Tribunal. Tax Revisions are accordingly dismissed.

(C.N.RAMACHANDRAN NAIR)
Judge

(K.M.JOSEPH)
Judge